

111TH CONGRESS  
1ST SESSION

# H. R. 4201

To amend the Internal Revenue Code of 1986 to extend the special rule for contributions of book inventory to public schools.

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IN THE HOUSE OF REPRESENTATIVES

DECEMBER 3, 2009

Mr. CUELLAR introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to extend the special rule for contributions of book inventory to public schools.

1 *Be it enacted by the Senate and House of Representa-*  
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. EXTENSION OF SPECIAL RULE FOR CONTRIBU-**  
4 **TIONS OF BOOK INVENTORY TO PUBLIC**  
5 **SCHOOLS.**

6 (a) IN GENERAL.—Clause (iv) of section  
7 170(e)(3)(D) of the Internal Revenue Code of 1986 is  
8 amended by striking “December 31, 2009” and inserting  
9 “December 31, 2011”.

1       (b) EFFECTIVE DATE.—The amendment made by  
2 subsection (a) shall apply to taxable years beginning after  
3 December 31, 2009.

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